

REMARKS

By this amendment, claims 1, 5, 6, 7 and 8 are amended. Currently, claims 1-32 are pending in the application, of which claims 9-32 are withdrawn from further consideration. Accordingly, claims 1-8 are currently active in this application, of which claim 1 is independent.

Applicant respectfully submits that the above amendments do not add new matter to the application and are fully supported by the specification. In view of the above Amendments and the following Remarks, Applicant respectfully requests reconsideration and withdrawal of the rejections for the reasons discussed below.

Claim 8

The Office Action indicates that claim 8 is withdrawn from further consideration. This appears to be an error because claim 8 is dependent from claim 1 and is not drawn to the non-elected inventions. Appropriate correction is respectfully requested in the next Office Action.

Rejection of Claims under 35 U.S.C. §102

Claims 1 and 5-7 stand rejected under 35 U.S.C. §102(b) as being anticipated by U. S. Patent Publication No. 2002/0140888 issued to Nishiyama, et al. ("Nishiyama"). Applicant respectfully traverses this rejection for at least the following reasons.

In this response, independent claim 1 has been amended to recite “a retardation layer having a *function of a biaxial film* interposed between the first and second transparent substrates.” Nishiyama does not teach or disclose this feature.

For at least this reason, it is respectfully submitted that claim 1 is patentable over Nishiyama. Dependent claims 5-8 would also be patentable at least for the same reason. Accordingly, Applicant respectfully requests withdrawal of the 35 U.S.C. §102(b) rejection of claims 1 and 5-8.

Rejection of Claims under 35 U.S.C. §103

Claims 2-4 stand rejected under 35 U.S.C. §103(a) as being unpatentable over Nishiyama in view of U. S. Patent No. 6,124,907 issued to Jones, et al. (“Jones”). Applicant respectfully traverses this rejection for at least the following reasons.

Claims 2-4 are dependent from claim 1. As mentioned above, amended independent claim 1 is believed to be patentable over Nishiyama. Jones does not remedy the deficiencies of Nishiyama, as Jones also does not disclose “a retardation layer having a function of a biaxial film interposed between the first and second transparent substrates.”

Accordingly, Applicant respectfully requests withdrawal of the 35 U.S.C. §103(a) rejection of claims 2-4.

Other Matters

In addition to the amendments mentioned above, claims 1, 5, 6, 7 and 8 have been amended solely for the purposes of informality correction, better wording and

clarification and to delete certain limitations that appear to unnecessarily limit the claim scope. These amendments are not made for the purpose of avoiding prior art or narrowing the claimed invention. Therefore, Applicant does not intend to relinquish any subject matter by these amendments.

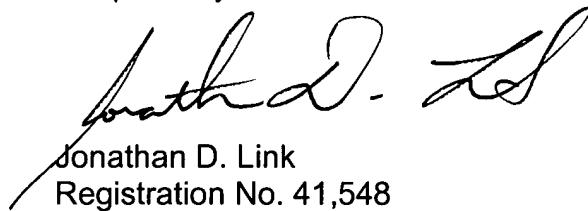
Conclusion

Applicant believes that a full and complete response has been made to the Office Action and respectfully submits that all of the stated grounds for rejection have been overcome or rendered moot. Accordingly, Applicant respectfully submits that all pending claims are allowable and that the application is in condition for allowance.

Should the Examiner feel that there are any issues outstanding after consideration of this response, the Examiner is invited to contact the Applicant's undersigned representative at the number below to expedite prosecution.

Prompt and favorable consideration of this Reply is respectfully requested.

Respectfully Submitted,



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